10. *Chief Court Work.*—The number of appeals filed in the Chief Court was 113 against 153 in 1924-25. Of these, eight were transferred to the Court of the Sessions Judge, Bangalore Division, for disposal. Including 22 appeals pending from the previous year, there were in all for disposal 127 appeals as against 176 in the year 1924-25. Of these, 106 appeals were disposed of leaving 21 appeals of 37 persons pending at the end of the year. The average duration of appeals has been on the rise during the past three years, the figures being 43·98 days in the year 1923-24, 48·8 days in 1924-25 and 52·65 days in the year under review. Government consider this to be unsatisfactory. It is hoped that this tendency towards a rise will be checked.

11. *Work of the Special Magistrates.*—The Separation Scheme was extended to the Chitaldrug District, during the year, thus completing the introduction of the scheme to the whole State. Including the cases pending at the end of the previous year, there were 8,086 cases for disposal in all the Special Magistrates' Courts, of which 6,891 cases were disposed of leaving 1,195 cases pending. Though the disposals rose during the year, *viz.*, to 85 per cent as against 84 per cent during the year previous, it is observed that in the City Magistrate's Court, Bangalore, Special First Grade Magistrates' Courts, Bangalore, Chikmagalur and Kolar Gold Fields, Special First Class Magistrates' Courts of Closepet, French-Rocks, Hassan and Chikballapur and Special Second Class Magistrates' Courts of Hole-Narasipur, Mandya and Shimoga, the disposals did not keep place with the institutions. The District Magistrates are requested to impress on the Magistrates of these Courts the need for greater promptness on their part in the disposal of cases.

12. *Bench Courts.*—The Honorary Bench Magistrates disposed of 7,111 cases against 6,826 in the previous year. The number of cases left pending was 1,064. It is satisfactory to note that the number of cases disposed of by the Bench Magistrates is on the increase and that generally the Magistrates evince interest in their work, though, in some instances there is cause for complaint and scope for improvement.

13. *Inspections*—The Chief Judge inspected all the Courts of the District Magistrates except the District Magistrate's Court, Chitaldrug, and eleven Special First Class Magistrate's Courts and Mr. Justice D. K. Rama Rao inspected the District Magistrate's Court, Chitaldrug. The District Magistrates inspected all the courts in their respective districts except the District Magistrates, Mysore and Shimoga, who did not inspect a few Bench Courts.

14. *General.*—The question of adjustment of work among the Magistrates has been investigated by the Laws Delays Committee and the opinion of the Chief Court on their recommendations is awaited.

B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

Handbook on Income-tax Land and Procedure.

ORDER NO. FL. 4551-62—I. T. 27-26, DATED 7TH DECEMBER 1926.

Representations having been made in the Representative Assembly and the Legislative Council that the technical details of the Income-tax Regulation were difficult to understand particularly by traders and businessmen and that certain sample forms for the maintenance of accounts might be prescribed by the department, the Commissioner of Income-tax was requested to publish a pamphlet both in English and Kannada explaining the principal features of the Incom-tax Regulation.

2. The Commissioner of Income-tax has accordingly published with the approval of Government "A Handbook on Income-tax Law and Procedure" for the guidance of assessees both in English and Kannada explaining the provisions of the Income-tax Regulation and also giving specimen statements of accounts for certain businesses.

3. Copies of the publication are made available for sale at 4 annas a copy to the public at the Government Book Depot, Bangalore, and at all Income-tax Offices in the State.

B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

RAILWAY SECRETARIAT.

Reduction of Fares in the Mysore Railways.

READ—

Government Order No. R. S. 1742-47—Ry. F. 130 O. L. 22-23, dated 22nd January 1923, sanctioning among others the first and second class passenger fares on Mysore Railways from 15th February 1923.

2. Government Order No. R. S. 494-98—Ry. F. 130 O. L. 26-27, dated 16th September 1926, approving of the following recommendations of the Standing Committee regarding the reduction of first and second class fares, etc :—

(1) that the rates for first and second classes on the Metre Gauge need not be changed for the present ;

(2) that first and second class return tickets may be issued at one and a half fares for 25 miles and over or on payment of fare for 25 miles for shorter distances ; tickets issued for 25 miles or less being made available for two days and those for above 25 miles for five days ;

(3) that return tickets be made applicable to Narrow Gauge lines also ; and

(4) that the effect of the above changes on passenger traffic of the several classes be reviewed six months after they have been in force.

3. Letter No. 158, dated 27th October 1926, from the Agent, Mysore Railways, forwarding, for orders of Government, a copy of Note dated 27th October 1926, from the Traffic Manager, suggesting the reduction of first and second class fares on the Mysore Railways (Metre Gauge).

ORDER NO. R. S. 969-75—RY. F. 130—O. L. 26-27, DATED 6TH DECEMBER 1926.

The results of working since 1923 and during 1925-26, show a continuous falling off in first class passengers owing chiefly to motor car competion and also a falling off of second class passengers owing to the introduction of the Intermediate class. In consideration of this, Government are pleased to sanction with effect from 1st February 1927.—

(*a*) the reduction of the first and second class fares from 24 and 12 pies to 16 and 10 pies per mile, respectively, on the Metre Gauge, the fares on the narrow Gauge being left unchanged, and

(*b*) the increase of the period of availability of first and second class return tickets introduced in the Government Order dated 16th September 1926 to ten days.

C. DOVE-WILSON,
Secretary to Government,
for Railways.